

Info Sheet 2

Federal Excise Taxes, Fiscal Year 1933

Theme 5: Impact of Taxes Lesson 1: How Taxes Influence Behavior

Take a look at the items that were subject to excise taxes during the Great Depression. Which ones are still subject to excise taxes today?

Figure A

Federal Excise Taxes, Fiscal Year 1933

[Money amounts are in whole dollars]

Excise tax	Receipts in FY 1933	In effect FY 2012
Total.....	247,751,425	N/A
Gasoline.....	124,929,412	Yes
Electrical energy.....	28,562,739	No
Lubricating oils.....	16,232,925	No
Tires and inner tubes.....	14,980,085	Yes ¹
Other automobiles and motorcycles.....	12,573,922	Yes ²
Toilet preparations, etc.....	9,602,539	No
Articles made of fur.....	7,546,274	No
Brewers' wort, malt, grape concentrate, etc.....	5,707,905	No
Soft drinks.....	4,186,447	No
Candy and chewing gum.....	4,150,228	No
Parts or accessories for automobiles.....	3,597,276	No
Jewelry.....	3,068,494	No
Matches.....	2,871,992	No
Sporting goods.....	2,701,680	Yes ³
Radio sets, phonograph records, etc.....	2,206,763	No
Mechanical refrigerators.....	2,111,869	No
Automobile trucks.....	1,654,040	Yes ⁴
Firearms, shells and cartridges.....	896,833	Yes
Cameras and lenses.....	170,002	No

¹ Limited to heavy tires.

² Limited to luxury cars and "gas guzzlers."

³ Limited to bows, arrows, and sport fishing equipment.

⁴ Limited to heavy trucks and trailers.